

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Service Tax Miscellaneous Application No. 50755 of 2024

(on behalf of the department)

in

Service Tax Appeal No. 51138 of 2022

[Arising out of Order-in-Appeal No. 15(SM)/ST/JPR/2021 dated 11.01.2021
passed by the Commissioner of Central Excise & CGST (Appeals), Jaipur]

**M/s. Sahara Ex-Servicemen Welfare
Co-operative Society Ltd.**

...Appellant

54, R.K. Puram Nagar, Near Khirani Phatak,
Khatipura, Jaipur - 302012

VERSUS

**Principal Commissioner of Central Excise &
CGST – Jaipur**

...Respondent

NCR Building, Statue Circle,
C-Scheme, Jaipur,
Rajasthan - 302005

APPEARANCE:

Shri Keshav Gupta, Chartered Accountant for the Appellant

Shri Shashank Yadav, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.S. GARG, MEMBER (JUDICIAL)

HON'BLE MRS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING: 04.12.2025

DATE OF DECISION: 04.12.2025

FINAL ORDER NO. 51877/2025

S.S GARG

Department has filed an miscellaneous application seeking change in cause title on the ground that with the introduction of the CGST Act, 2017, there has been change in the nomenclature of the department as well as the designation of the officers. There has also been amendment in the revenue jurisdiction. Accordingly, the respondent in the subject appeal, shall be read as under:

**"The Principal Commissioner, CGST & Central Excise,
Commissionerate Jaipur, New Central Revenue Building,
Statue Circle, C-Scheme Jaipur"**

2. In view of this, miscellaneous application filed by the department seeking change in cause title is hereby allowed.

3. Heard both parties and perused the materials on record. The learned Chartered Accountant for the appellant submits that the impugned order has been passed by Commissioner (Appeals) dismissing the appeal for non-compliance of mandatory pre-deposit under Section 35F of Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994.

4. He further submits that now he has complied with the requirement of mandatory pre-deposit which is accepted by learned Departmental Representative. In view of these facts we find that learned Commissioner (Appeals) has not decided the case on merits and dismissed the appeal for non-compliance of mandatory pre-deposit. In these circumstances, the impugned order is set aside and the matter is remanded back to the learned Commissioner (Appeals) to decide the same on merits after complying with the principles of natural justice and pass a reasoned order in accordance with law. Accordingly, the present appeal is disposed of by way of remand.

[Dictated and pronounced in the open Court]

(S.S. GARG)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)